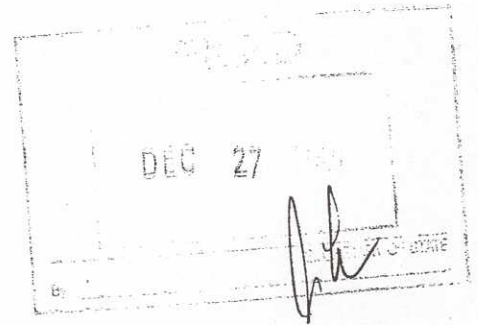


NEBRASKA ADMINISTRATIVE CODE



TITLE 222 - DEPARTMENT OF LABOR

CHAPTER 21 - COMBINED TAX BY EMPLOYERS FOR 2002

001. The combined tax rate for the year 2002 of any employer who fails to meet the requirements for an experience rating as set out in *Neb. Rev. Stat. §48-649(3)(a) and (b)* shall be 3.5 percent of its 2002 payroll.
002. The combined tax rate for the year 2002 of any other employer not otherwise subject to a defined rate, who meets the requirements for a reduced rate as set out in said *Neb. Rev. Stat. §48-649(3)*, shall be as set out in the following table:

EXPERIENCE ACCOUNT RESERVE RATIOS	COMBINED TAX RATE
Positive Ratios	
8.5 percent or more	0.05 percent
8.0 percent to but not including 8.5 percent	0.10 percent
7.5 percent to but not including 8.0 percent	0.20 percent
7.0 percent to but not including 7.5 percent	0.30 percent
6.5 percent to but not including 7.0 percent	0.50 percent
6.0 percent to but not including 6.5 percent	1.00 percent
5.5 percent to but not including 6.0 percent	1.50 percent
5.0 percent to but not including 5.5 percent	2.00 percent
4.5 percent to but not including 5.0 percent	2.50 percent
4.0 percent to but not including 4.5 percent	3.00 percent
0.0 percent to but not including 4.0 percent	3.50 percent
Negative Ratios	
Less than 0.0 percent to but not including -5.0 percent	4.50 percent
-5.0 percent to but not including -10.0 percent	5.00 percent
-10.0 percent or a greater negative ratio	5.40 percent

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DEC 26 2001

Mike Johanns
MIKE JOHANN'S
GOVERNOR

APPROVED

DON STENBERG
ATTORNEY GENERAL

DEC 11 2001

BY *[Signature]*
Assistant Attorney General

003. As used in this rule, the term "reserve ratio" is the percentage of the balance in the employer's experience account at the beginning of the year 2002 to the average of the annual payroll by which contributions were measured for the years 1998, 1999, 2000 and 2001. Provided, that for an employer with less than four years of contribution experience, the average payroll will be determined on the basis of the years for which contributions were payable.



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ATTORNEY GENERAL

DEC 11 2001

BY *[Signature]*
Assistant Attorney General